

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 60, between lines 39 and 40, begin a new paragraph and insert:
2 "SECTION 75. IC 6-1.1-12-9, AS AMENDED BY P.L.219-2007,
3 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2007 (RETROACTIVE)]: Sec. 9. (a) An individual may
5 obtain a deduction from the assessed value of the individual's real
6 property, or mobile home or manufactured home which is not assessed
7 as real property, if:
8 (1) the individual is at least sixty-five (65) years of age on or
9 before December 31 of the calendar year preceding the year in
10 which the deduction is claimed;
11 (2) the combined adjusted gross income (as defined in Section 62
12 of the Internal Revenue Code) of:
13 (A) the individual and the individual's spouse; or
14 (B) the individual and all other individuals with whom:
15 (i) the individual shares ownership; or
16 (ii) the individual is purchasing the property under a
17 contract;
18 as joint tenants or tenants in common;
19 for the calendar year preceding the year in which the deduction is
20 claimed did not exceed twenty-five thousand dollars (\$25,000);
21 (3) the individual has owned the real property, mobile home, or
22 manufactured home for at least one (1) year before claiming the
23 deduction; or the individual has been buying the real property,
24 mobile home, or manufactured home under a contract that

provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(4) the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home;

(5) the assessed value of the real property, mobile home, or manufactured home does not exceed ~~one two hundred eighty-two~~ **fifty** thousand ~~four hundred thirty~~ dollars ~~(\$182,430)~~ **(\$250,000)**; and

(6) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, and 38 of this chapter.

(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the real property; or
- (2) twelve thousand four hundred eighty dollars (\$12,480).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

- (1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or
- (2) twelve thousand four hundred eighty dollars (\$12,480).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

- (1) tenants by the entirety;
- (2) joint tenants; or
- (3) tenants in common;

only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

- (1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;

(3) the surviving spouse has not remarried; and

(4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through (a)(6).

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants covered by subsection (a)(2)(B), if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants."

Page 253, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 251. [EFFECTIVE UPON PASSAGE] (a) **IC 6-1.1-12-9, as amended by this act, applies to property taxes first due and payable after December 31, 2006.**

(b) **As soon as practicable after the passage of this SECTION, a county auditor shall apply the deduction under IC 6-1.1-12-9, as amended by this act and granted by this SECTION to the taxpayers in the county for property taxes first due and payable after December 31, 2006. The county auditor shall certify the total amount of deductions granted in the county to the department of local government finance. Not later than ten (10) regular business days after receiving a certification from a county auditor, the department of local government finance shall review and certify the total amount of deductions granted in a county to the department of state revenue. The department of state revenue shall distribute to the county auditor the amount certified by the department of local government finance at the same time that the next payment under IC 6-1.1-21-10 is made to the county auditor. There is appropriated the amount necessary to make the distributions to the department of state revenue from the state general fund, beginning July 1, 2007, and ending June 30, 2009. Notwithstanding IC 5-11-10-1 and IC 36-2-6-2, if after the application of the deduction granted by this SECTION a taxpayer has overpaid the amount of property tax due, the county auditor shall, without a claim or an appropriation being required, pay the amount due the taxpayer from the money distributed to the county auditor under this subsection. No additional statement or revised statement of the amount of tax liability due is required under IC 6-1.1-22-8 or IC 6-1.1-22.5. The county auditor shall notify the county executive of the payment of the amount due and publish the allowance in the manner provided in IC 36-2-6-3. The county auditor, however, may apply a refund amount of less than twenty-five dollars (\$25) as a credit against the next successive tax**

1 **installment, if any, due in that year or a following year. The part**
2 **of the distribution attributable to property tax liability that has not**
3 **yet been paid shall be distributed to the various taxing units to**
4 **replace revenue lost from the granting of deduction under this**
5 **SECTION."**

6 Renumber all SECTIONS consecutively.

7 (Reference is to HB 1001 as printed January 17, 2008.)

Representative Hinkle